

Exhibit 1

<u>Service of Process Fees for Witness Subpoenas</u>	\$ 130.00
All American Attorney Services (Service of Subpoenas for Deposition to Joseph Miltimore and David Veurink)	
<u>Witness Fees</u>	\$ 215.00
Richard Klarchek (\$45.00) Jay Klarchek (\$45.00) Joseph Miltimore (\$50.00) David Veurink (\$75.00)	
<u>Fees of Court Reporters and Transcripts</u>	\$ 5,192.89
Veritext Chicago (\$646.28 for deposition of David Veurink on 9/12/11) Absolute Reporters (\$867.60 for depositions of Michael Sieman on 9/28/11, Richard Millard on 9/28/11, Elizabeth Goff-Plourd on 9/29/11, and David Spearman on 9/29/11) Veritext Chicago (\$100 for cancellation fee for deposition of Joseph Miltimore scheduled for 9/27/11) Veritext Chicago (\$972.44 for depositions of Richard Klarchek and Jay Klarchek on 9/20/11) Esquire Deposition (\$503.40 for deposition of Joseph Miltimore on 9/27/11) Veritext Chicago (\$892.03 for Depositions of Deborah Masters and Mary Simon on 10/13/11) DepoNet (\$363.30 for deposition of Chris Garcia on 10/3/11) Veritext Chicago (\$445.27 for deposition of Larry Czekaj on 11/2/11) Veritext Chicago (\$402.57 for depositions of Norene Medows and Susan Shirley on 12/2/11)	
<u>Copying and Exemplification Costs</u>	\$ 1,907.80
Fees for Copying of Papers (\$1,883.80) Telecopying (\$24.00)	
Total:	\$ 7,870.69

The undersigned declares under penalty of perjury that the foregoing costs are correct and were necessarily incurred in this action, and that the services for which fees have been charged were actually and necessarily performed.

Respectfully submitted,

LINCOLN NATIONAL LIFE INSURANCE
COMPANY

By: /s/ Leonard S. Shifflett
One of Its Attorneys

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